

**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS  
AGREED-UPON PROCEDURES ENGAGEMENT  
OF THE  
JEFFERSON COUNTY  
PROPERTY VALUATION ADMINISTRATOR**

**For The Period  
July 1, 2009 Through June 30, 2010**



**CRIT LUALLEN  
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**AUDITOR OF PUBLIC ACCOUNTS**

Independent Accountant's Report

Lori H. Flanery, Secretary, Finance and Administration Cabinet  
The Honorable Tony Lindauer  
Jefferson County Property Valuation Administrator  
Louisville, Kentucky 40202-3393

We have performed the procedures enumerated below, which were agreed to by the Jefferson County Property Valuation Administrator (PVA), solely to assist you with the accountability for statutory contribution receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts for the period July 1, 2009 through June 30, 2010. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Jefferson County PVA. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Procedure -

Determine if the PVA has a receipts ledger, a disbursements ledger, and reconciles bank records to books each month. Re-perform the year-end bank reconciliation (June 30, 2010), for all bank accounts, to determine if amounts are accurate.

Finding -

The PVA has a receipts and disbursements ledger. The PVA conducts a monthly bank reconciliation. The June 30, 2010 bank reconciliation was accurate.

2. Procedure -

Confirm any and all payments by the city to the PVA. Compare recorded city receipts to confirmed payment amounts obtained from city governments. Also review the list of city receipts for completeness.

Finding -

Based on the work performed, payments from cities have been confirmed and compare favorably to PVA receipt records. List of cities appears to be complete.



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3. Procedure -

Confirm any and all payments made by the fiscal court to the PVA. Compare the budgeted statutory contribution by fiscal court to the legally required amounts calculated by the Department of Revenue. Trace the fiscal court payments from the fiscal court statutory contribution budget account to the PVA's local bank account.

Finding -

Based on the work performed, payments made by the Fiscal Court to the PVA have been confirmed. The budgeted statutory contribution by Fiscal Court compared favorably to the legally required amounts calculated by the Department of Revenue. Fiscal Court payments were traced from the Fiscal Court statutory contribution budget to the PVA's local bank accounts and the receipts register.

4. Procedure -

Judgmentally select 15 disbursements from PVA records and agree amounts to cancelled checks, paid invoices or other supporting documentation. Determine if the expenditure is for official business. Review all credit card statements (if any) to determine if expenditures are for official business.

Finding -

The selected disbursements agree to cancelled checks and paid invoices or other supporting documentation. Expenditures were determined to be for official business.

5. Procedure -

Compare capital outlay disbursements with cancelled checks, supporting documentation, and proper purchasing procedures. Verify the location of newly acquired assets. Determine if assets were added to the PVA's Capital Asset Inventory List.

Finding -

Capital outlay disbursements agreed to supporting documentation and were acquired using proper purchasing procedures. Location of newly acquired assets verified. The assets were added to the PVA's Capital Asset Inventory List.

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6. Procedure -

Scan vehicle lease agreements, personal service contracts, and professional service contracts for cost schedules and compare to actual payments. Determine if services received were appropriate, for official business, and properly authorized.

Finding -

Auditor scanned contracts and maintenance agreements and agreed to actual payments. These contracts were properly authorized and for official business.

7. Procedure -

Compare PVA's final budget to actual expenditures to determine if PVA overspent in any account series.

Finding -

Auditor compared final budget to actual expenditures and determined that PVA did not overspend in any account series.

8. Procedure -

Determine whether collateral is necessary for the PVA's funds. If necessary determine if a collateral agreement exists.

Finding -

Collateral was necessary for the PVA's funds. The PVA has collateral security agreements which provide adequate coverage.

9. Procedure -

Determine whether timesheets are completed, maintained, approved, and support hours worked.

Finding -

Time records are completed, maintained, approved, and support the hours worked.

10. Procedure -

Determine whether cash balances were properly transferred from former PVA to new PVA.

Finding -

Not applicable as no change in the PVA.

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(Continued)

11. Procedure -

For newly hired employees, during July 1, 2009 through June 30, 2010, of the PVA office determine if the Ethics Certification Form has been completed and is on file.

Finding -

The PVA hired five new employees during July 1, 2009 through June 30, 2010. The Ethics Certification forms were appropriately completed.

12. Procedure -

Determine if the PVA's office was closed any day other than the state's approved holidays. If so, determine if the proper procedures and forms were completed.

Finding -

The PVA's office was closed only for state's approved holidays.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Property Valuation Administrator and the Department of Revenue and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen", with a long horizontal flourish extending to the right.

Crit Luallen  
Auditor of Public Accounts

April 14, 2011